

		FOR OHF USE					

LL1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0022111

Facility Name: Glen Oaks Nursing and Rehabilitation Centre

Address: 270 Skokie Highway Northbrook 60062
Number City Zip Code

County: Cook

Telephone Number: (847) 498-9320 Fax # (847) 498-2990

IDPA ID Number: 362847148001

Date of Initial License for Current Owners: 12/01/1975

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code		<input checked="" type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Charles J. Fischer Telephone Number: (312) 634-3400
Please send copies of any audit adjustments to address above.

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2003 to 12/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)			
	(Title)			
Paid Preparer	(Signed)		(Date)	
	(Print Name and Title)	SEE ACCOUNTANTS' COMPILATION REPORT		
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One S. Wacker Drive, Suite 800, Chicago IL 60606-3392		
	(Telephone)	(312) 634-3400	Fax #	(312) 634-5518
MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630				

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre

0022111 Report Period Beginning: 1/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds

N/A

D. How many bed-hold days during this year were paid by Public Aid?

107 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?

YES

☒

NO

☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

☒

I. On what date did you start providing long term care at this location?

Date started

12/01/75

J. Was the facility purchased or leased after January 1, 1978?

YES

☒

Date 1/15/85

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

38

and days of care provided

2,235

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☐

NO

☒

Tax Year: 10/31/03

Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 91.66%

SEE ACCOUNTANTS' COMPILATION REPORT

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>164</u>	Skilled (SNF)	<u>164</u>	<u>59,860</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>134</u>	Intermediate (ICF)	<u>134</u>	<u>48,910</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>298</u>	TOTALS	<u>298</u>	<u>108,770</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>13,740</u>	<u>639</u>	<u>2,816</u>	<u>17,195</u>	8
9	SNF/PED					9
10	ICF	<u>78,301</u>	<u>2,570</u>	<u>1,634</u>	<u>82,505</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>92,041</u>	<u>3,209</u>	<u>4,450</u>	<u>99,700</u>	14

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre # 0022111 Report Period Beginning: 1/01/2003 Ending: 12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	383,780	88,115	7,810	479,705		479,705		479,705			1
2	Food Purchase		584,002		584,002	(24,027)	559,975	(18,543)	541,432			2
3	Housekeeping	262,191	62,013		324,204		324,204		324,204			3
4	Laundry	114,708	10,055	20,439	145,202		145,202		145,202			4
5	Heat and Other Utilities			198,596	198,596		198,596	7,551	206,147			5
6	Maintenance	120,263	44,681	98,938	263,882		263,882	6,769	270,651			6
7	Other (specify):*											7
8	TOTAL General Services	880,942	788,866	325,783	1,995,591	(24,027)	1,971,564	(4,223)	1,967,341			8
	B. Health Care and Programs											
9	Medical Director			31,000	31,000		31,000		31,000			9
10	Nursing and Medical Records	2,794,465	376,486	3,182	3,174,133		3,174,133	(115,279)	3,058,854			10
10a	Therapy		32	59,428	59,460		59,460	(7,664)	51,796			10a
11	Activities	72,913	10,360	2,070	85,343		85,343		85,343			11
12	Social Services	139,390		2,612	142,002		142,002		142,002			12
13	Nurse Aide Training					1,280	1,280		1,280			13
14	Program Transportation			2,005	2,005		2,005		2,005			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,006,768	386,878	100,297	3,493,943	1,280	3,495,223	(122,943)	3,372,280			16
	C. General Administration											
17	Administrative	217,865		325,942	543,807		543,807	(325,942)	217,865			17
18	Directors Fees											18
19	Professional Services			78,145	78,145	(4,407)	73,738	13,383	87,121			19
20	Dues, Fees, Subscriptions & Promotions			42,935	42,935		42,935	3,638	46,573			20
21	Clerical & General Office Expenses	518,621	74,414	34,448	627,483		627,483	47,624	675,107			21
22	Employee Benefits & Payroll Taxes			675,621	675,621	24,027	699,648	95,426	795,074			22
23	Inservice Training & Education			3,845	3,845	(1,280)	2,565	1,022	3,587			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			20,377	20,377	(12,095)	8,282	4,748	13,030			25
26	Insurance-Prop.Liab.Malpractice			122,250	122,250		122,250	4,367	126,617			26
27	Other (specify):*											27
28	TOTAL General Administration	736,486	74,414	1,303,563	2,114,463	6,245	2,120,708	(155,734)	1,964,974			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,624,196	1,250,158	1,729,643	7,603,997	(16,502)	7,587,495	(282,900)	7,304,595			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			173,181	173,181		173,181	142,720	315,901			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							445,431	445,431			32
33	Real Estate Taxes					4,407	4,407	315,297	319,704			33
34	Rent-Facility & Grounds			2,260,553	2,260,553		2,260,553	(2,260,553)				34
35	Rent-Equipment & Vehicles			9,044	9,044	12,095	21,139	12,479	33,618			35
36	Other (specify):*											36
37	TOTAL Ownership			2,442,778	2,442,778	16,502	2,459,280	(1,344,626)	1,114,654			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		185,504	6,461	191,965		191,965		191,965			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			163,152	163,152		163,152		163,152			42
43	Other (specify):* Non-Allowable			84,822	84,822		84,822	(84,822)				43
44	TOTAL Special Cost Centers		185,504	254,435	439,939		439,939	(84,822)	355,117			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,624,196	1,435,662	4,426,856	10,486,714		10,486,714	(1,712,348)	8,774,366			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(18,928)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,412)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(84)	43		19
20	Contributions	(1,050)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(15,975)	43		24
25	Fund Raising, Advertising and Promotional	(2,450)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(61,000)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,584)	43		28
29	Other-Attach Schedule See Attached Schedule F	(145,179)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (248,662)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,463,686)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,463,686)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,712,348)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		70,807	Ln39,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 70,807		47

STATE OF ILLINOIS			Page 5A	
Glen Oaks Nursing and Rehabilitation Centre				
ID# 0022111				
Report Period Beginning: 1/01/2003				
Ending: 12/31/2003				
NON-ALLOWABLE EXPENSES		Sch. V Line		
		Amount	Reference	
1	Adj. Mgt. Co. Medical Supplies "A" To Cost	\$ (81,364)	10	1
2	Adj. Mgt. Co. Medical Supplies "Other" To Cost	(33,915)	10	2
3	Adj. Mgt. Co. Food To Cost	(18,543)	2	3
4	Non-Allowable Professional Fees	(14,266)	19	4
5	Patient Clothing	(267)	43	5
6	Amortization of 2003 Deferred Maintenance	3,176	6	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(145,179)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre# 0022111

Report Period Beginning:

1/01/2003

Ending:

12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(18,543)	0	0	0	0	0	0	0	0	0	0	(18,543)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	7,551	0	0	0	0	0	0	0	0	7,551	5
6	Maintenance	3,176	0	3,553	0	40	0	0	0	0	0	0	6,769	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(15,367)	0	11,104	0	40	0	0	0	0	0	0	(4,223)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(115,279)	0	0	0	0	0	0	0	0	0	0	(115,279)	10
10a	Therapy	0	0	0	0	(7,664)	0	0	0	0	0	0	(7,664)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(115,279)	0	0	0	(7,664)	0	0	0	0	0	0	(122,943)	16
	C. General Administration													
17	Administrative	0	0	(325,942)	0	0	0	0	0	0	0	0	(325,942)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(14,266)	0	27,285	78	286	0	0	0	0	0	0	13,383	19
20	Fees, Subscriptions & Promotions	0	0	1,396	0	2,242	0	0	0	0	0	0	3,638	20
21	Clerical & General Office Expenses	0	0	44,646	0	2,978	0	0	0	0	0	0	47,624	21
22	Employee Benefits & Payroll Taxes	0	0	92,290	0	3,136	0	0	0	0	0	0	95,426	22
23	Inservice Training & Education	0	0	875	0	147	0	0	0	0	0	0	1,022	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	4,630	0	118	0	0	0	0	0	0	4,748	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,367	0	0	0	0	0	0	0	0	4,367	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(14,266)	0	(150,453)	78	8,907	0	0	0	0	0	0	(155,734)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(144,912)	0	(139,349)	78	1,283	0	0	0	0	0	0	(282,900)	29

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS
													(to Sch V, col.7)
30	Depreciation	0	0	32,792	109,905	23	0	0	0	0	0	0	142,720 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(18,928)	0	9,480	454,879	0	0	0	0	0	0	0	445,431 32
33	Real Estate Taxes	0	0	12,604	302,693	0	0	0	0	0	0	0	315,297 33
34	Rent-Facility & Grounds	0	0	0	(2,260,553)	0	0	0	0	0	0	0	(2,260,553) 34
35	Rent-Equipment & Vehicles	0	0	12,479	0	0	0	0	0	0	0	0	12,479 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(18,928)	0	67,355	(1,393,076)	23	0	0	0	0	0	0	(1,344,626) 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(84,822)	0	0	0	0	0	0	0	0	0	0	(84,822) 43
44	TOTAL Special Cost Centers	(84,822)	0	0	0	0	0	0	0	0	0	0	(84,822) 44
	GRAND TOTAL COST												
45	(sum of lines 29, 37 & 44)	(248,662)	0	(71,994)	(1,392,998)	1,306	0	0	0	0	0	0	(1,712,348) 45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V		From Page 6A	325,942	Glen Health and Home Management, Inc.	A	253,948	(71,994)	2
3	V								3
4	V		From Page 6B	2,260,553	Glen Oaks Real Estate and Development, L.L.C.	B	867,555	(1,392,998)	4
5	V								5
6	V		From Page 6C	40,138	Therapy Masters, Inc.	C	41,444	1,306	6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A - Sidney Glenner - 100.00 % through attribution				9
10	V				B - Sidney Glenner - 60.00 % (constructively)				10
11	V				C - Sidney Glenner - 60.00 % Barry Ray - 40.00 %				11
12	V								12
13	V								13
14	Total			\$ 2,626,633			\$ 1,162,947	\$ * (1,463,686)	14

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 325,942	Glen Health and Home Management, Inc.	A	\$	(325,942)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	7,551	7,551	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	3,553	3,553	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	27,285	27,285	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,396	1,396	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	44,646	44,646	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	92,290	92,290	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	875	875	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	4,630	4,630	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	4,367	4,367	24
25	V	32	Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	119	119	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	32,792	32,792	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	9,361	9,361	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	12,604	12,604	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	12,479	12,479	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 325,942			\$ 253,948	\$ * (71,994)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Bond Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 2,538	\$ 2,538	15
16	V	32	Letter of Credit Fees		Glen Oaks Real Estate and Development, L.L.C.	B	8,356	8,356	16
17	V	30	Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905	109,905	17
18	V	32	Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	440,111	440,111	18
19	V	32	Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(3,802)	(3,802)	19
20	V	32	Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	7,676	7,676	20
21	V	33	Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	302,693	302,693	21
22	V	34	Rental Income	2,260,553	Glen Oaks Real Estate and Development, L.L.C.	B		(2,260,553)	22
23	V	19	Professional Fees		Glen Oaks Real Estate and Development, L.L.C.	B	78	78	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,260,553			\$ 867,555	\$ * (1,392,998)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 40,138	Therapy Masters, Inc.	C	\$ 32,474	\$ (7,664)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	286	286	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	2,242	2,242	17
18	V	21	Clerical		Therapy Masters, Inc.	C	2,978	2,978	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	3,136	3,136	19
20	V	23	Training and Education		Therapy Masters, Inc.	C	147	147	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	C	118	118	21
22	V	30	Depreciation		Therapy Masters, Inc.	C	23	23	22
23	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	40	40	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 40,138			\$ 41,444	\$ * 1,306	39

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	123,854	13	22.00 %	Salary	\$ 40,605	Ln 17, Col 1	1
2	Barry Ray	Vice President	Administrative	0.00 %	123,854	9	23.00 %	Salary	40,605	Ln 17, Col 1	2
3	David Glenner	Vice President	Administrative	0.00 %	61,927	9	23.00 %	Salary	20,302	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 101,512		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre # 0022111 Report Period Beginning: 1/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Glen Health & Home Management, Inc.
Street Address 5454 West Fargo Avenue
City / State / Zip Code Skokie, IL 60077
Phone Number (847) 674-5454
Fax Number (847) 674-8311

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	403,841	5	\$ 30,586	\$	99,700	\$ 7,551	1
2	6	Repairs and Maintenance	Patient Days	403,841	5	14,392		99,700	3,553	2
3	19	Professional Fees	Patient Days	403,841	5	110,519		99,700	27,285	3
4	20	License,Permits and Inspection	Patient Days	403,841	5	5,656		99,700	1,396	4
5	21	Clerical	Patient Days	403,841	5	180,843		99,700	44,646	5
6	22	Employee Benefits and Payroll	Patient Days	403,841	5	373,828		99,700	92,290	6
7	23	Training and Education	Patient Days	403,841	5	3,543		99,700	875	7
8	25	Auto Expenses	Patient Days	403,841	5	18,754		99,700	4,630	8
9	26	Insurance	Patient Days	403,841	5	17,690		99,700	4,367	9
10	32	Amortization of Mortgage Cost	Patient Days	403,841	5	481		99,700	119	10
11	30	Depreciation	Patient Days	403,841	5	132,824		99,700	32,792	11
12	32	Interest	Patient Days	403,841	5	37,919		99,700	9,361	12
13	33	Real Estate Taxes	Patient Days	403,841	5	51,053		99,700	12,604	13
14	35	Equipment and Vehicle Rental	Patient Days	403,841	5	50,546		99,700	12,479	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,028,634	\$		\$ 253,948	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Bank One, N.A.		X	Mortgage	\$500,000annual	12/16/96	\$ 9,200,000	\$ 5,700,000	12/01/2011	0.0550	\$ 451,005	1	
2	Bank One, N.A.		X	Amortization of mortgage costs							7,676	2	
3							Mortgage interest allocated from Management Co:				9,480	3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 9,200,000	\$ 5,700,000			\$ 468,161	9	
	B. Non-Facility Related*												
10									Interest Income Offset:		(22,730)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (22,730)	14	
15	TOTALS (line 9+line14)						\$ 9,200,000	\$ 5,700,000			\$ 445,431	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>				
1. Real Estate Tax accrual used on 2002 report.			\$	335,000 1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	314,693 2
3. Under or (over) accrual (line 2 minus line 1).			\$	(20,307) 3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	323,000 4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	4,407 5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	307,100 7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:				
1998	305,668	8		
1999	312,804	9		
2000	303,160	10		
2001	326,142	11		
2002	314,693	12		
See Attached Schedule G For Calculation of 2003 Real Estate Tax Accrual.			13	FROM R. E. TAX STATEMENT FOR 2002 \$ 13
			14	PLUS APPEAL COST FROM LINE 5 \$ 14
			15	LESS REFUND FROM LINE 6 \$ 15
			16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Oaks Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0022111

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 04-02-202-033-0000	270 Skokie Highway, Northbrook IL	\$ 75,443.18	\$ 75,443.18
2. 04-02-202-038-0000	270 Skokie Highway, Northbrook IL	\$ 239,250.07	\$ 239,250.07
3. See attached schedule for home office allocation		\$ 51,053.00	\$ 12,604.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 365,746.25	\$ 327,297.25

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

72,000

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

Three

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Patient Care	98,518	1985	\$ 345,000	1
2	Allocated from Management Company:			18,807	2
3	TOTALS	98,518		\$ 363,807	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	298		1985		\$ 3,587,393	\$	30	\$ 119,580	\$ 119,580	\$ 2,272,018	4
5											5
6	Alloc from				400,981			10,304	10,304		6
7	Mgt Comp										7
8	ScheduledJ										8
	Improvement Type**										
9	Leasehold Improvements			1980	7,274		65 months			7,274	9
10	Leasehold Improvements			1981	4,127		35 months			4,127	10
11	Sprinkler			1981	15,769		25			15,769	11
12	Ceiling - dining room			1982	3,621		10			3,621	12
13	Masonry - building			1982	15,200		10			15,200	13
14	Generator fixture			1982	7,967		10			7,967	14
15	Roofing			1983	28,000		10			28,000	15
16	Parking lot			1983	4,632		15			4,632	16
17	Painting			1983	14,000		5			14,000	17
18	Air-conditioner			1983	3,033		10			3,033	18
19	Leasehold Improvements			1984	40,296		10			40,296	19
20	Building Improvements			1985	28,578		10			28,578	20
21	Building Improvements			1986	14,578		10			14,578	21
22	Building Improvements			1987	7,225		10			7,225	22
23	Painting and decorating			1985	11,028		3			11,028	23
24	Sprinkler			1987	117,905		26	4,535	4,535	73,315	24
25	Building Improvements			1988	37,503		10			37,503	25
26	Building Improvements			1989	52,259		10			52,259	26
27	Building Improvements			1990	17,633		10			17,633	27
28	Building Improvements			1990	2,100		10			2,100	28
29	Building Improvements			1991	8,500		10			8,500	29
30	Building Improvements			1991	2,322		10			2,322	30
31	Building Improvements			1992	371,526		10			371,526	31
32	Building Improvements			1993	21,620	1,081	10	1,081		21,620	32
33	Building Improvements			1993	9,267		10	463	463	9,267	33
34	Building Improvements			1993	151,464	7,573	10	7,573		151,464	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Leasehold Improvements	1994	\$ 118,383	\$ 11,838	10	\$ 11,838	\$	\$ 114,186	37
38	Building Improvements	1995	20,792	2,079	10	2,079		18,019	38
39	New closets in rooms 150 and 180	1995	2,600	260	10	260		1,993	39
40	New 200 amp and 50 amp lines to activity room	1996	4,900	490	10	490		3,757	40
41	Construct office room in basement	1996	1,650	165	10	165		1,267	41
42	Roofing work	1996	95,112	9,511	10	9,511		72,917	42
43	Overbed tables	1997	3,537	354	10	354		2,360	43
44	Sprinklers	1997	8,367	837	10	837		5,580	44
45	Exiss observation system	1997	975	97	10	97		647	45
46	Fence post and rail	1997	1,885	188	10	188		1,253	46
47	Exhaust fan and stove	1997	8,143	814	10	814		5,428	47
48	Brick floor	1997	7,707	771	10	771		5,140	48
49	Wiring for telephones	1997	1,832	183	10	183		1,221	49
50	Fire alarm	1997	16,271	1,627	10	1,627		10,847	50
51	Piping	1997	821	82	10	82		547	51
52	Emergency lighting fixtures	1997	3,000	300	10	300		2,000	52
53	Wiring for exhaust fan	1997	1,610	161	10	161		1,074	53
54	Replacement door	1997	1,445	145	10	145		966	54
55	Therapy room	1997	6,116	612	10	612		4,080	55
56	Concrete	1997	895	90	10	90		600	56
57	Remodeling of physical and occupational therapy rooms	1997	268,920	26,892	10	26,892		179,280	57
58	Flooring	1997	585	58	10	58		387	58
59	Handrails: corner and bumper guards	1997	11,954	1,195	10	1,195		6,773	59
60	Fire alarm system improvements	1997	3,450	345	10	345		1,955	60
61	Ceiling tile	1997	3,985	398	10	398		2,257	61
62	New walls - therapy room	1997	2,982	298	10	298		1,689	62
63	Signs	1997	1,713	171	10	171		970	63
64	Electric service	1997	1,700	170	10	170		963	64
65	Chain link fence	1997	3,100	310	10	310		1,757	65
66	Dining room ceiling	1997	2,000	200	10	200		1,133	66
67	Balance air conditioner system	1997	24,290	2,429	10	2,429		13,764	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,616,521	\$ 71,724		\$ 206,606	\$ 134,882	\$ 3,689,665	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,616,521	\$ 71,724		\$ 206,606	\$ 134,882	\$ 3,689,665	1
2	Video monitoring system	1997	1,932	193	10	193		1,094	2
3	Electric service	1998	3,250	325	10	325		1,842	3
4	Fire alarm system improvements	1998	2,625	263	10	263		1,489	4
5	Floor tiles	1998	3,598	360	10	360		2,040	5
6	Electrical work: install outlets, amp feeders	1999	16,737	1,674	10	1,674		7,811	6
7	Aquarium	1999	10,500	1,050	10	1,050		4,900	7
8	Hot water tanks	1999	5,132	513	10	513		2,395	8
9	Ceiling tiles	1999	2,689	269	10	269		1,255	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532	253	10	253		1,181	10
11	Two gold chandeliers	1999	4,193	419	10	419		1,956	11
12	Fire dampers installation	1999	5,083	508	10	508		2,371	12
13	Fire dampers installation	1999	1,641	164	10	164		766	13
14	Install new gas valves & gaskets on boiler	1999	4,173	417	10	417		1,703	14
15	Install new motor in water heater	1999	2,397	240	10	240		1,080	15
16	Install security cameras	1999	3,109	311	10	311		1,270	16
17	Furnish, wire & install lights in the main dining room	2000	2,640	264	10	264		924	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300	430	10	430		1,505	18
19	Install new chiller	2000	1,925	192	10	192		672	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570	1,457	10	1,457		5,100	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904	590	10	590		2,065	21
22	Install corner guards	2000	1,616	162	10	162		567	22
23	Vinyl tiles & rubber cove base	2000	1,875	187	10	187		655	23
24	Electrical work	2000	30,000	3,000	10	3,000		10,500	24
25	Install metal partition walls with drywall	2000	3,280	328	10	328		1,148	25
26	Generator installation	2000	3,610	361	10	361		1,263	26
27	Relaminate bedside units and closet doors	2000	3,200	320	10	320		1,120	27
28	Install 6 circuits for new dialysis room	2000	3,485	348	10	348		1,219	28
29	Electrical project	2001	32,903	3,290	10	3,290		8,225	29
30	2 dura glide 3000 single door packages	2001	11,408	1,140	10	1,140		2,850	30
31	Nurses station with solid surface counter tops	2001	9,180	918	10	918		2,295	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650	1,365	10	1,365		3,412	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,829,658	\$ 93,035		\$ 227,917	\$ 134,882	\$ 3,766,338	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,829,658	\$ 93,035		\$ 227,917	\$ 134,882	\$ 3,766,338	1
2	Elevator shaft exterior brick	2001	11,980	1,198	10	1,198		2,995	2
3	Remove lobby wall and install ceiling	2001	12,508	1,251	10	1,251		3,127	3
4	New ceiling and lighting project	2001	14,758	1,476	10	1,476		3,690	4
5	82 custom built-in wardrobes with sliding doors	2001	18,749	1,875	10	1,875		4,687	5
6	Carpeting	2001	3,589	359	10	359		897	6
7	Wallcovering installation and painting project	2001	5,181	518	10	518		1,295	7
8	Concrete repairs on handicap and delivery ramp	2001	3,600	360	10	360		900	8
9	Tuckpointing	2001	2,500	250	10	250		625	9
10	Paneling	2001	5,756	576	10	576		1,440	10
11	Nurses station with doors, counters and hanging chart units	2001	10,695	1,070	10	1,070		2,675	11
12	Installation of wallcovering	2002	2,380	238	10	238		357	12
13	Cooling tower	2002	6,950	695	10	695		1,043	13
14	Wallcovering border	2002	4,034	403	10	403		605	14
15	Installation of cooling tower	2002	46,000	4,600	10	4,600		6,900	15
16	Installation of hydraulic pump unit	2002	6,200	620	10	620		930	16
17	Econocare project	2002	14,000	1,400	10	1,400		2,100	17
18	Insurance claim refund	2002	(7,118)	(712)	10	(712)		(1,068)	18
19	Painting project	2002	4,750	475	10	475		713	19
20	Installation of wood blinds	2003	2,140	107	10	107		107	20
21	Air conditioning compressor	2003	7,617	381	10	381		381	21
22	Insurance claim refund - compressor	2003	(6,367)	(318)	10	(318)		(318)	22
23	Furnish and install one new hydraulic tank unit	2003	8,400	420	10	420		420	23
24	Parking lot paving project	2003	76,765	3,838	10	3,838		3,838	24
25	Center roof section reroofing project	2003	4,200	210	10	210		210	25
26	Remove and install new ceilings, install ceramic tile	2003	16,559	828	10	828		828	26
27	Center roof section reroofing project	2002	2,100	210	10	210		315	27
28	Installation of custom built wardrobes	2003	25,830	1,291	10	1,291		1,291	28
29	Installation of cove base, vinyl tiles and wallcovering	2002	35,098	3,510	10	3,510		5,265	29
30									30
31	Allocated from Management Company:		32,452			2,231	2,231	15,895	31
32	Allocated from Therapy Masters, Inc:					23	23		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,200,964	\$ 120,164		\$ 257,300	\$ 137,136	\$ 3,828,481	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 693,005	\$ 35,684	\$ 35,684	\$	10 years	\$ 304,422	71
72	Current Year Purchases	13,213	660	660		10 years	660	72
73	Fully Depreciated Assets	797,564	2,001	2,001		5,7,10years	797,564	73
74	Allocated from Management Company:	161,343		17,595	17,595		101,642	74
75	TOTALS	\$ 1,665,125	\$ 38,345	\$ 55,940	\$ 17,595		\$ 1,204,288	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1991 Dodge Caravan	1995	\$ 27,331	\$	\$	\$	5 years	\$ 27,331	76
77	Patient Care	1996 Toyota Camry	1996	18,773				5 years	18,773	77
78										78
79	Allocated from Management Company:			30,799		2,661	2,661		18,002	79
80	TOTALS			\$ 76,903	\$	\$ 2,661	\$ 2,661		\$ 64,106	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,306,799	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 158,509	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 315,901	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 157,392	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,096,875	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A
- N/A

9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms: N/A
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 11,794
- Description: Copier \$6,050, Ice-maker \$1,997, Postage meter \$998, Management Comp Allocation \$2,749
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	2001 Chrysler Town	\$ 519.00	\$ 6,228	17
18	Administrative	2002 Toyota Avalon	489.00	5,867	18
19					19
20	Allocated from Management Company:			9,729	20
21	TOTAL		\$ 1,008.00	\$ 21,824	21

10. Effective dates of current rental agreement:
- Beginning
- Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	\$
13.	/2005	\$
14.	/2006	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES
☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM
IN OTHER FACILITY
COMMUNITY COLLEGE
HOURS PER AIDE

3. CLINICAL PORTION:

IN-HOUSE PROGRAM
IN OTHER FACILITY
HOURS PER AIDE

B. EXPENSES

ALLOCATION OF COSTS (d)

		12		3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		1,280		1,280
9	TOTALS	\$	\$ 1,280	\$	\$ 1,280
10	SUM OF line 9, col. 1 and 2 (e)	\$ 1,280			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	25
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	25

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	802	\$ 28,080	\$ 32	802	\$ 28,112	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		77	2,701		77	2,701	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 3	hrs		818	28,647		818	28,647	4
5	Physician Care	Ln 39, Col 3	visits		1	45		1	45	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				114,697		114,697	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 2					70,807		70,807	12
13	Respiratory Therapy Other (specify): Radiology&Laboratry	Ln 39, Col 3				6,416			6,416	13
14	TOTAL			\$	1,698	\$ 65,889	\$ 185,536	1,698	\$ 251,425	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 17

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre# 0022111Report Period Beginning: 1/01/2003Ending: 12/31/2003

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2003

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,516,702	\$ 3,611,706	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>53,599</u>)	2,058,799	2,058,799	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	82,023	82,023	6
7	Other Prepaid Expenses	40,076	40,076	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,697,600	\$ 5,792,604	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		363,807	13
14	Buildings, at Historical Cost		3,988,374	14
15	Leasehold Improvements, at Historical Cost	1,680,044	2,212,590	15
16	Equipment, at Historical Cost	932,898	1,742,028	16
17	Accumulated Depreciation (book methods)	(1,726,917)	(5,096,875)	17
18	Deferred Charges		8,441	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify: <u>Deposits</u>)	228,591	228,591	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		175,909	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,114,616	\$ 3,622,865	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,812,216	\$ 9,415,469	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 233,471	\$ 233,471	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	233,032	233,032	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	218,821	218,821	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,476	1,476	31
32	Accrued Real Estate Taxes(Sch.IX-B)		323,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	2,053,584	601,377	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,740,384	\$ 1,611,177	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,700,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 5,700,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,740,384	\$ 7,311,177	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,071,832	\$ 2,104,292	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,812,216	\$ 9,415,469	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,120,234	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,120,234	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,645,269	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(2,693,671)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,048,402)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,071,832	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre # 0022111 Report Period Beginning: 1/01/2003 Ending: 12/31/2003

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 12,323,003	1
2	Discounts and Allowances for all Levels	(1,182,032)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,140,971	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	148,470	6
7	Oxygen	219,444	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 367,914	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	139,830	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,824	19
20	Radiology and X-Ray	2,420	20
21	Other Medical Services	444,970	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 599,044	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	18,928	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 18,928	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Public Aid Bedhold</u>	5,126	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,126	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,131,983	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,995,591	31
32	Health Care	3,493,943	32
33	General Administration	2,114,463	33
	B. Capital Expense		
34	Ownership	2,442,778	34
	C. Ancillary Expense		
35	Special Cost Centers	276,787	35
36	Provider Participation Fee	163,152	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,486,714	40
41	Income before Income Taxes (line 30 minus line 40)**	1,645,269	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,645,269	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	4,103	4,408	\$ 144,742	\$ 32.84	1
2	Assistant Director of Nursing					2
3	Registered Nurses	32,045	34,404	848,537	24.66	3
4	Licensed Practical Nurses	4,645	4,985	98,616	19.78	4
5	Nurse Aides & Orderlies	125,759	133,303	1,349,562	10.12	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,908	2,021	43,077	21.31	8
9	Activity Director	1,981	2,172	23,008	10.59	9
10	Activity Assistants	5,699	6,141	49,905	8.13	10
11	Social Service Workers	9,409	10,086	139,390	13.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,468	6,808	62,346	9.16	14
15	Cook Helpers/Assistants	31,215	33,254	321,434	9.67	15
16	Dishwashers					16
17	Maintenance Workers	8,245	8,731	120,263	13.77	17
18	Housekeepers	31,793	33,926	262,191	7.73	18
19	Laundry	13,423	14,614	114,708	7.85	19
20	Administrator	2,029	2,246	88,560	39.43	20
21	Assistant Administrator	1,431	1,624	27,793	17.11	21
22	Other Administrative	1,612	1,612	101,512	62.97	22
23	Office Manager					23
24	Clerical	42,219	44,440	518,621	11.67	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,344	2,472	19,335	7.82	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	23,698	24,878	290,596	11.68	33
34	TOTAL (lines 1 - 33)	350,026	372,125	\$ 4,624,196 *	\$ 12.43	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 7,810	Ln 1,Col 3	35
36	Medical Director	Monthly	31,000	Ln 9,Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,520	Ln10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	46	2,070	Ln 11,Col 3	44
45	Social Service Consultant	50	2,412	Ln 12, Col 3	45
46	Other(specify) <u>Psychiatrist Consult</u>	22	550	Ln 12, Col 3	46
47	<u>Religious Consultant</u>	8	200	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	126	\$ 46,562		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number **Glen Oaks Nursing and Rehabilitation Centre**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount				
Sidney Glenner	Administrative	100.00 %	\$ 40,605	Workers' Compensation Insurance	\$ 66,995	IDPH License Fee	\$				
Barry Ray	Administrative	0.00 %	40,605	Unemployment Compensation Insurance	20,286	Advertising: Employee Recruitment	11,844				
David Glenner	Administrative	0.00 %	20,302	FICA Taxes	312,056	Health Care Worker Background Check					
Simcha Dachs	Administrator	0.00 %	88,560	Employee Health Insurance	101,844	(Indicate # of checks performed 145)	1,015				
Nallie Arroya	Asst Administrator	0.00 %	27,793	Employee Meals	24,027	Illinois Council on Long Term Care Dues	15,797				
				Illinois Municipal Retirement Fund (IMRF)*		Joint Commission Survey Fee	4,300				
				Union Health and Welfare	68,515	Employment Fees	9,234				
				Union Pension Fund	36,216	Village of Northbrook Inspection,Licence	745				
				Profit Sharing	52,220	Allocated from Therapy Masters:	2,242				
				401K Match	9,867	Allocated from Management Company:	1,396				
				Uniform Allowance	255	Less: Public Relations Expense	(
				Other Employee Benefits	7,367	Non-allowable advertising	(
				Allocated from Mgt Co:See Attached Sch. D	95,426	Yellow page advertising	(
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$ 217,865	TOTAL (agree to Schedule V, line 22, col.8)		\$ 795,074				
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**				
Description			Amount	Description	Line #	Amount	Description	Amount			
Management Fees (eliminated in Column 7)			\$ 325,942				Out-of-State Travel	\$			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)							In-State Travel				
				</							

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	Painting & Decorating	1998	\$ 1,592	3years	\$ 530	\$ 266	\$	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1998	59,296	3years	19,765	9,883							
3	Painting & Decorating	1998	4,969	3years	1,656	829							
4	Repairs & Maintenance	1998	14,360	3years	4,787	2,393							
5	Painting & Decorating	1999	15,287	3years	5,096	5,096	2,547						
6	Painting & Decorating	2000	45,159	3years	7,527	15,053	15,053	7,526					
7	Painting & Decorating	2001	8,181	3years		1,363	2,727	2,727	1,364				
8	Painting & Decorating	2003	8,493	3years				1,416	2,831	2,831	1,415		
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 157,337		\$ 39,361	\$ 34,883	\$ 20,327	\$ 11,669	\$ 4,195	\$ 2,831	\$ 1,415	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$15,797
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 26,248 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 163,152
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 24,027 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
12/31/03
Provider I.D. # 0022111

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Glen Oaks Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
Glen Care At Home, Ltd.	Skokie	Home Health agency
Glen Care Home Health, Ltd.	Skokie	Home Health agency
Glen Care Private Duty, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, LTD.
Provider # 0022111
12/31/2003

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	16,758	37,875	37,579	31,642	123,854
David Glenner	8,379	18,937	18,789	15,821	61,926
Barry Ray	16,758	37,875	37,579	31,642	123,854
Total compensation received from other Nursing Homes	41,895	94,687	93,947	79,105	309,634

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/03

XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	78,145
Allocated from Management Co.	
Health Data Systems - Computer Services	1,501
Sachnoff & Weaver, Ltd. - Legal Services	1,445
American Express - Accounting Services	3,889
Altschuler Melvoin & Glasser - Accounting Services	19,628
Frost, Ruttenberg - Accounting Services	71
MB Financial - Banking Services	684
Littler Mendelson - Legal Services	148
Winston & Strawn - Legal Services	-81
Total allocated from Management Co.	27,285
Total allocated from Therapy Masters, Inc.	286
Allocated from Glen Oaks Real Estate & Development	
Sachnoff & Weaver, Ltd. - Legal Services	78
Total allocated from Management Co.	78
Reclass Schiller, Klein & McElroy Real Estate Tax Appeal	-4,407
Non-allowable Professional Fees:	
Sachnoff & Weaver, Ltd. - out of period/A/R Collections	-5,677
Commitment Consulting - A/R Collections	-8,589
Total Non-allowable Professional Fees	-14,266
Total adjustments page 21, Sch C.	8,976
Total Schedule V, line 19, column 8	87,121

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	29,331
FUTA	456
SUTA	1,510
401K Match	3,053
Insurance - Hospital	35,220
Employee Benefits	283
Other Employee Benefits	4,720
Workers Compensation Insurance	699
Profit Sharing Plan Contribution	17,018
Total allocated from Management Co.	92,290
Allocated from Therapy Masters, Inc.	
FICA taxes	2,251
FUTA	61
SUTA	63
401K Match	17
Insurance - Hospital	309
Other Employee Benefits	17
Workers Compensation Insurance	57
Profit Sharing Plan Contribution	350
Uniform Allowance	11
Total allocated from Therapy Masters, Inc.	3,136
Total	95,426

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/03

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
BlueCross/Blue Shield Advance	2,286
Estimated Medicare Settlement	13,200
Sundry Payable	122,788
Due to Third Party	394,843
Accrued Rent	1,452,202
Accrued Union Dues	1,232
Accrued Wage Assignment	12,033
Accrued Profit Sharing	55,000
Total, Page 17, Line36, Column 1	<u>2,053,584</u>
ADD: Due to Related Party	<u>(1,452,207)</u>
Total, Page 17, Line36, Column 2	<u>601,377</u>

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/03

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL
Schedule A. Nonallowable Expenses
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	-267	43
Non-allowable professional fees	-14,266	19
Adjust Mgt. Co. Med Supplies - Med'A' purchases to cost	-81,364	10
Adjust Mgt. Co. Med Supplies - 'Other' purchases to cost	-33,915	10
Amortization of 2003 deferred maintenance	3,176	6
Adjust Mgt. Co. Food purchases to cost	-18,543	2
Total	<u>-145,179</u>	

See Accountants' Compilation Report

Glen Oaks Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2003

SCHEDULE G

	Accrued 1/01/03	Payments	Expense	Accrued 12/31/03
Balance @ 1/01/2003	(335,000.00)		(335,000.00)	
2002 real estate taxes paid		314,693.25	314,693.25	
Estimated 2003 real estate taxes:				
2002 taxes	314,693.25			
Estimated increase	2.50 %			
Estimated 2003 taxes	322,560.58			
USE	323,000.00		323,000.00	(323,000.00)
Totals	(335,000.00)	314,693.25	302,693.25	(323,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	(9,643.80)	-3.08%
2001	326,141.52	22,981.37	7.58%
2002	314,693.25	(11,448.27)	-3.51%

See Accountants' Compilation Report

Provider Name: Glen Oaks Nursing & Rehab Ctr.
Provider I.D. #: 0022111
Year Ended: December 31, 2003

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Sim Dachs, Maria Martinez, Ave Worth-ington, Lourdes Batang	2/12/03	Lincolnwood	Medicare Coverage 101 A Survival Guide to Eligibility & Billing Illinois Council on Long Term Care	300
Cna Trainees	2/11/03,4/9/03,5/16/03,9/19/03,11/10/03		Cna Competency Exam Southern Illinois University	1,280
Nursing, Social Service & Dietary Staff	3/21/03	In Facility	Eating Disorders Iris Harmon R.D. L.D. & Faith Agussi B.S.N.,Psychotherapist	600
Sim Dachs	3/26/03	Lincolnwood	Creative Strategies for Increasing Your Census Illinois Council on Long Term Care	75
Sim Dachs, Maria Martinez, Ave Worth-ington	3/7/03	Lincolnwood	The Ins and Outs of Infection Control Illinois Council on Long Term Care	225
Sim Dachs, Maria Martinez, Lourdes Batang, Geraldine Adaza, Arlene Batang	6/11/03	Lincolnwood	Show me the MDS Difference Illinois Council on Long Term Care	375
Sim Dachs	9/11/03	Lincolnwood	Conducting Effective Mental Status & Risk Assessments Illinois Council on Long Term Care	125
Sim Dachs	9/29/03		Administrator's License Dept of Professional Regulation	100
Theresa Chen	10/31/03	Chicago	New Realms Of Possibility Cynthia Chow & Associates	80
Sim Dachs, Maria Martinez	11/21/03	Lincolnwood	Conducting Violence Prevention Assessments Illinois Council on Long Term Care	285
Nursing & Social Service Staff	11/20/03	In Facility	Case Management for People Diagnosed with HIV/AIDS The Core Center	400
			Reclass CNA Training to Line 13	(1,280)
			Allocated from Therapy Masters, Inc.	147
			Allocated from Management Company	875
Total				3,587

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Glen Oaks Nursing and Rehabilitation Centre, LTD.
Provider #0022111
12/31/2003

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimbursement	Total
Direct Expense	5,270	234	572	2,206	8,282
Allocated from Therapy Masters, Inc.					118
Allocated from Management Company					4,630
TOTAL	5,270	234	572	2,206	13,030

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2000	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
	6/30/1999		6/30/1999		12/31/2000	84.9438%	103,052/460,292	111,372/460,292	101,895/460,292	41,220/460,292	102,753/460,292
							0.223883969	0.241959452	0.221370348	0.08955185	0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	43,249	# 17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226						
CAPITALIZED INTEREST	121,387		106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720						
HVAC SYSTEMS	24,749	-10,235	0								
WALL CONSTRUCTION	10,235	-10,634	0								
ELECTRICAL	10,634	-26,075	0								
MISC. IMPROVEMENTS	26,075	-5,900	0								
ASPHALT DRIVEWAY	5,900		0								
					1,834,392	1,558,202	348,857	377,022	344,940	# 139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	11,852	# 4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000							
					5,000	4,247	951	1,028	940	# 380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS											
2003 NO ADDITIONS											
					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357

See Accountants' Compilation Report